1950 **File No.** 2122/48(32)

B CLASS

P. W. **DEPARTMENT**

EL **BRANCH** (I)

Subject:— Electricity Supply Act 1948

Period of depreciation of Assets.

inspection reports on Dharwar

Power House of Dharwar

Electric Supply Co. Ltd

BCD 1950

Br. EL. I

File No. 2122/48 (32)

Etd. Seats. Slip. 24 A

G. R., G. D., No. 2103, dated 22-6-22.]

Edn. Secrt. 73-a.

DOCKET SHEET

Subject:—

File No. 2122/48(32)

P.W DEPT

E1 BRANCH.

References:—

Date.	To whom sent.	Notes and instructions.
5/4/50	[illegible]	[illegible]
3/6/50	[illegible]	[illegible]
8/6	Fil B.	Fil (A)

2122/48-(32)

E/Br.(I) P.W.D.

* bp 1-15 gc-s

Submitted.

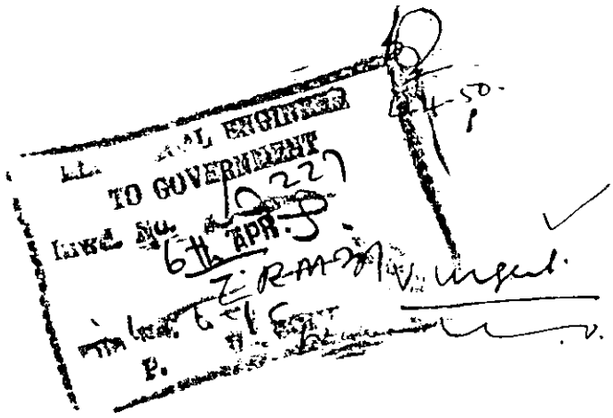
@ fl No 673c/36(1) bh 61-83. (will be put up if reqd.)

2/- In its letter No. 114/1637, dated the 19-9-49, the Dharwar El. Supply Coy., Ltd. requested Govt. to vary the prescribed period of depreciation ~~of its assets~~ under the Ely. (Supply) Act, 1948 and allow a period of 50 years for all the assets of the Coy. except for Vehicles & Office equipment.

* fl No 673c/36(1) bh 31-32 (will be put up if reqd.)

3/- In G.L. No. 6730/36(1)-El(I), dated the 19-11-49, the Elect. Comm. was asked to submit a report on the condition of the assets of the above Coy. He has submitted his recommendations in the matter. These recommendations may be shown up to the Elect. Engr. for remarks, if any.

bp 1-15 gc-s



4-50.

kjs/4/50

✓

li el 8/4/50

Returned, with compliments.

2. Since the variations in the prescribed periods in respect of the various assets are to be determined with reference to the present physical condition of such assets, the periods recommended by the Electrical Commissioner with the Government of Bombay, after examining the condition of the assets, may be accepted.

Electrical Engineer to Govt.

U.O.R.to Govt.in the P.W.D.
No. LRM.31/1477 dated 9th May 1950.

Statement showing comparison of periods of depreciation

Name of the Electrical Undertaking:- The Dharwar Electric Supply Company, Limited.

Description of the assets	Period of depreciation prescribed in the Act. years	Periods of depreciation so far adopted by the licensee for the purpose of the Accounts (if available) years	Period of depreciation asked for by the licensee years	Period of depreciation now recommended by the Electrical Commissioner. years	Period of depreciation if it was to be granted co-terminus with the period of the licensee. years	Period of depreciation proposed to be adopted finally. years	Remarks
1	2	3	4	5	6	7	8
(1) Transformers having a rating of 100 K.V.A and over	35		50 years	40	40	40	Commencement of License 23rd November 1926
Transformers having a rating of less than 100 KVA -- --	25			30		30	
(2) Switchgear including cable connections.	20			25		25	
(3) Circulating water system.	30			30		30	
(4) Power House Building	30			40		45	
(5) Overhead lines including supports.							
1) Lines on steel or R.C.C. supports operating at nominal voltage lower than 13·2 KV.	25			35		35	
(6) Meters	15			25		20	

[Copy. Original 5 in file No 2122/48]

2122/48

Public Works Deptt.

El.Br.(I).

Office Note.

The following El. Supply Coys. have applied for variation in the prescribed period of depreciation in respect of their various assets only and not for constitution of Rating Committees under the provisions of Ely.(Supply) Act, 1948:-

(1) The Amalgamated Ely.Coy.(Belgaum) Ltd.

Bulsar Branch.

2) The Jalgaon El. Supply Coy., Ltd.
(3) The Malegaon Ely.Coy., Ltd.
(4) The Broach El.Supply and Development Coy.Ltd.
(5) The Viramgam El.Supply Coy.,Ltd.
(6) The Nasik-Deolali El.Supply Coy.,Ltd.
(7) The Chalisgaon El.Supply Coy.,Ltd.
(8) The Dohad Ely.Coy., Ltd.
(9) The Surat Ely.Coy.,Ltd.
(10) The Satara El.Supply Coy.,Ltd.
(11) The Amalgamated Ely.Coy.(Belgaum) Ltd.

Belgaum Branch.

(12) The Dharwar El.Supply Coy.,Ltd.
(13) The Lonavla-Khandalla El.Supply Co.,Ltd.
(14) The Licensee, Barsi El.License, 1933.

Reports on the physical condition of the assets of the Coys. mentioned at S.Nos. 1-12 above have been received from the El.Commr. The Files containing the El.Commr.'s reports in respect of Coys. mentioned at S.Nos. (10) to (12) are under U.O.R. to the El.Engr. since the 5-4-50, that Officer has been expedited for their return. Reports in respect of Coyss mentioned at S.Nos. (13) and (14) are still awaited from the El.Commr. that Officer has also been expedited for submission of his reports.

2. Statements showing ~~xxxxxxxx~~ comparison of periods of depreciation in respect of various assets of the Coys. except, generating sets, are attached in files in respect of Coys. mentioned at S.Nos. (1) to (9) in para. 1 above. A consolidated statement showing

similar.....

similar information in respect of the generating sets of these Coys. is also prepared as directed by the Secy. It is for orders what periods of depreciation may be allowed in respect of the various assets of these Coys.

Id.B.D.P.
6/5/50.

Depreciation periods of the assets, other than the generating sets :- I have indicated the periods which might be adopted in these cases, in column 7 of the statements in the respective files.

Depreciation periods for the generating sets these have been indicated in column 14 of the consolidated statement kept below. The following general basis have been adopted -

(New) sets installed before 1947	...	25 years
Second-hand sets	...	20 years
New sets, recently fixed	...	15 years.

Exceptions:-

(i) Broach Electricity Supply Company.

Sets I and II :-	These were fixed in 1924. Adding 25 to this, we lead to the year 1949; but since these sets are still working, it is proposed to assign 28 yeers period, carrying to 1953.
Set III	This second hand set was installed in 1926. By adding 20 years, we get 1946. But since the set is working, it can easily be carried to 1951. Life of 25 years is therefore proposed.

(ii) Nasik-Deolali Elec. Supply Company.

Sets I, II and III :-	These second hand sets were installed in 1931; but since, the sets are still working, they can be carried upto 1953. Life of 22 years has been therefore proposed.
Set No.IV :-	This second hand set was installed

in ....

in 1943. From Shri Yajnik's report, its working is not satisfactory. It may therefore be given life of 12 years (as against 6 recommended by Shri Yajnik).

Id. K.V.J(oglekar),
9/5/50.
Dy.Secy.

The periods are generally suitable - with the exception of those which I have modified from 22 to 25, 28 to 30.

The Elec. Engr. may see for remarks, if any, before the case is submitted to H.M.

Id. G.V.B(edekar),
9/5
Secy.

V.Urgent.

*

U.O. to El.Engr. to Govt. dt. 10-5-50

* with one statement and 9 files Nos. 2122/48(2), (9),(15),(18),(11),(19),(16),(17) and (1).

Below U.O.R.No.2122/48 dated the 10th May 1950, from Government in the Public Works Department.

.....

No.LRM 31/1707 of 1950.
Bombay, 12th May 1950.

Returned with compliments.

2. I agree with the Secretary's note. The periods of depreciation in respect of the various assets as proposed seem to be satisfactory and may be adopted.

Sd/-
Electrical Engineer to Govt.

VMW.
15/5/50.

[Copy- Original in file No. 2122/48]

Below U.O.R.No.2122/48 dated the 10th May 1950, from Government in the Public Works Department.

No.LRM31/1707 of 1950.
Bombay, 12th May 1950.

Returned, with compliments.

2. I agree with the Secretary's p.7 note. The periods of depreciation in respect of the various assets as proposed seem to be satisfactory and may be adopted.

Sd/-
Electrical Engineer to Govt.

2122/48/38461.

El.Br.(I). Public Works Department.

Submitted with reference to the p.7 Secy.'s note dated the 9-5-50.

2. Please see the Electrical Engineer's U.O.R. within. In view thereof it is for orders whether the periods of depreciation proposed in respect of the various assets of the Supply Coys. mentioned at S.Nos.(1) to (9) in para. 1 of the O.N. within may be approved.

Yes.
Id.K.V.J.
22/5

3. The El.Engr. has since returned the files in respect of the Supply Coys. mentioned at S.Nos.(10) to (12) in para 1 of the O.N.within. Statements showing comparison of periods of depreciation in respect of the various assets of these Coys., except generating sets, have been attached in the respective files. Information re: generating sets of these three Coys. has been indicated in the consolidated statement. In this connection it may be stated that the Supply Coy. mentioned at S.No.(10) in para. 1 of the O.N. within has intimated that it does not now want any variations in the prescribed period of depreciation in respect of its assets. This Coy.'s application for variation in the prescribed

period.....

period of depreciation may therefore if approved, be treated as cancelled and it may be informed accordingly.) Yes.) Id. K.V.J.) 22/5

4. It is for orders what period of depreciation may be allowed in respect of the various assets of the Supply Coys. mentioned at S.Nos. (11) and (12), in para. 1 of the O.N. within.

Id.B.D.P.
20/5/50.

Margins.

I have indicated at the appropriate places, the periods of depreciation which should be adopted in respect of the various depreciable assets of the Amalgamated Ely.(Coy.) Belgaum Ltd. and to Dharwar Ely.Supply Co. There are no special points which require comments so far as these cases are concerned.

Id. K.V.J(oglekar),
22/5/1950.
Dy. Secy.

Id. G.V.B(edekar).
22/5
Secy.

Id. J.N.M(ehta),
24/5/50.
H.M.

VMW.
25/5/50.

212248(32)/37202

El.Pr.(I) P.W.D.

Resubmitted with reference to the orders on pp. 9-10 ante.

2/- Necy. draft is put up for approval, as it has been decided not to vary the prescribed period of depreciation in respect of "Circulating Water System & the "Set No. IV" in the Power House, these items have not been included in the draft (Rs 17-18 QCS) put up for approval.

3/- Since the fifth Set in the Power House is under erection no mention of it has been made in the draft (Rs 17-18 QCS) put up for approval.

2-6-50.

14/6/50

D.S.

SEPARATOR

G. R., G. D., No. 2108, dated 22-6-22.]

Bld. Secti. 784

DOCKET SHEET

Subject :—

File No. 212/48(32)

P.W DEPT.

E/BRANCH. 1

References :—

Date.	To whom sent.	Notes and instructions.

Dharwar Electric Supply Co. Ltd., Dharwar

PART - I.

Engine Set No.	Details of the name plate on the Engine set.	Details of the name plate on the Alternator.	Speed in R.P.M.	Year of installation.	Whether new or second-hand.	Total running hours till ~~31.12.1949~~ 31.1.1950	Average fuel consumption in lbs/unit generated	Average lubricating oil consumption in lbs/BHP Hr.	Maximum safe load the set can take at present	REMARKS
1	2	3	4	5	6	7	8	9	10	11
1.	Two Cylinders Deutz No.200583/84 100 BHP Year of manufacture 1927	Siemens-Schuckert No. 1857129/N. 65 KVA, 0.8.P.F. 400 V.	300	April 1930.	New	66300 * 5727 @ 72027			40 K W.	
2.	Deutz two cylinder No.200581/82 100 BHP year 1927	Siemens-Schuckert No. 1857120/N 65 KVA 0.8.P.F. 400 V	300	April 1930	New	66300 * 5879 @ 72179	0.78	.0062	40 K W.	
3.	5 cylinders SIM WINTERTHUR No.7476 257 BHP at N.T.P. year of manufacture 1933.	Asea No.628772 175 KVA, 0,8 P.F. 400 V	300	1935	New	46800 * 5879 @ 52378			100 K.W.	

MTL/16.3.50

Dharwar.

3

PART - I.

Engine Set No.	Details of the name plate on the Engine set.	Details of the name plate on the Alternator.	Speed in R.P.M.	Year of installation.	Whether new or second-hand.	Total running hours till 31.12.1949	Average fuel consumption in lbs/unit generated	Average lubricating oil consumption in lbs/BHP Hr.	Maximum safe load the set can take at present	REMARKS
1	2	3	4	5	6	7	8	9	10	11
4.	4 cylinders SLM WINTERTHUR / No.8334 210 BHP year of manufacture 1947	Marelli No. 682294 175 K.V.A 0.8 P.F. 400/440	600	July 1949	New	755 @)	0.6)))))		115 K.W.	
5.	7 cylinders MAN N 28659-28655 454 BHP year of manufacture 1936	Brown Boveri & Co., Switzerland No.B43045 365 K.V.A. 0.8 P.F. 400 V.	375	-	Second-hand	Pl.refer to remarks column				Secondhand set purchased from Porbundar Oil Mill and erection work of thisset is in progress.

* Assumed data from April 1930 to September 1948.

@ Calucated from records from October 1948 to 31 st January 1950.

= Assumed data from 1935 to 1948.

MTB/16.3.50

DHARTAR POWER HOUSE

PART II.

The present condition of the sets is as under :-

Set No. I :- The set was started in 1930. It has completed 20 years of useful service. The running condition of the set is satisfactory. The set is capable of giving a safe maximum load of 40 KW i.e. about 77% of its rated output. The set is of slow speed and can give five additional years of service subject to proper maintenance and repairs.

Set No. II :- Same remarks as above.

Set No. III:- The set was started in 1935. It has completed 15 years of service. The running condition of the set is satisfactory. The set can give 5 years of additional service subject to proper maintenance and repairs.

Set No. IV : This is recently installed in 1949. The set is a high speed one and 15 years life should be given for depreciation fund as prescribed under the Act.

Set No. V : The second hand set is not put into commission. The erection work is in progress.

Distribution System : The overhead system was inspected and it was observed that additional layout of H.T. supply is in progress for proper distribution of voltage;. The L.T. distribution layout is being maintained in proper condition.

ARK.17.3.50.

Recommendations in respect of variations in the prescribed period of depreciation of assets.

1	Description of Assets.	2 Prescribed period of depreciation as per Act of 1948.	3 The number of years for which the asset has been in use till to-date	4 The balance of years for which the asset may be expected to be useful subject to proper maintenance & repairs	5 Total useful life of the asset as per recommendations (column 3 & 4).	6 Remarks.
	Plant and machinery in generating station including the plant foundation					
	Diesel Electric set No I	15	20	5	25	
	" " " " II	15	20	5	25	
	" " " " III	15	15	5	20	
	" " " " IV	15	1	14	15	
2.	Circulating Water system	30	20	10	30	
3.	Buildings	30	20	20	40	
4.	Transformers upto 100 K.V.A.	35	20	20	40	
	" below 100 K.V.A.	25	20	10	30	
5.	Switch gear including cable connections	20	20	5	25	
6.	Overhead lines including supports	25	20	15	35	
	1) Lines on steel or R.C.C. supports operating at nominal voltage lower than 13.2 K.V.					
7.	Meters	15	20	5	25	

MTB/22.2.50

THE DHARWAR ELECTRIC SUPPLY CO. LTD.. PART III

In reply to a communication the supply company has given the following information :-

Plant & Machinery account -

Set No.	Cost Rs.	Condition & date of purchase.
I	22,500	New - 18-1-1930.
II	22,500	-do-
III..	25,600	New - 2-5-1935.

Depreciation allowance made in the books to the last financial year ending -

Item	Depreciation Rs.
Engine No. I..	17,638
" II..	17,588
" III..	21,459
Sundry machinery	5,736
Mains, cables and service wires	82,830
Powerhouse buildings	10,249
Meters	12,396

ARK.17.3.50.

STATEMENT OF REPAIRS, RENEWALS & REPLACEMENTS TO THE VARIOUS ASSETS UPTO 30-3-1949.

Year	Repairs to Plant & Machinery	Repairs to Powerhouse Bldgs.	Repairs to Mains & Cables - Distn.System.	Repairs to Meters etc.
	Rs.	Rs.	Rs.	Rs.
ending 31-12-1931:	105- 0- 0	-	-	-
ending 31-12-1932	36- 0- 0	74- 3- 6	-	-
1933-34 ending 31-3.	381- 3- 0	-	1,101- 8- 6	-
1934-35	347- 4- 0	-	590- 6- 7	-
1935-36	1,715- 6- 9	-	549- 7- 2	-
1936-37	2,348- 4- 0	105- 9- 1	188- 2- 5	-
1937-38	315-10- 6	30- 5- 0	175- 2- 1	-
1938-39	731-14- 7	263-10- 0	160-12- 1	-
1939-40	653- 1- 4	380-11- 7	1,029- 7- 2:	688-15- 5
1940-41	2,191- 3-11	234- 5- 8	588- 3- 3:	397- 0- 8
1941-42	1,964- 8- 2	488-13- 8	1,036-15- 7:	564-12- 9
1942-43	2,003-15- 0	329-14-11	2,544-13- 4:	156- 1- 6
1943-44	4,597- 4- 8	940- 2- 5	4,669- 3- 5:	514-11- 3
1944-45	4,180- 9- 3	2,769- 6- 4	7,619-10- 9:	954-10- 6
1945-46	2,487- 8- 4	2,580- 4- 1	9,788-14- 2:	188- 3- 4
1946-47	4,944- 2- 0	3,072-14- 8	10,086- 7- 8:	851-12- 4
1947-48	6,166- 5-11	3,015- 8- 9	8,310- 9- 4:	880- 0- 6
1948-49	7,701- 4- 3	2,099-11- 2	7,689-10- 2:	485-10-10
TOTAL Rs.	42,870- 9- 8	16,385- 8-10	56,129- 5- 8:	5,637-15- 1

Dividend during the last five years -

5% each year (free of incometax).

ARK. 17.3.50.

13

STATEMENT OF PROPERTY, DEPRECIATION? ALLOWANCE UPTO LAST CLOSING YEAR AND PRESENT WRITTEN DOWN VALUE AS ON 30- 3- 1949.

Particulars of Assets	Original Cost with additions to date. Rs.	Total amount of depreciation set apart to date. Rs.	Present written down value of each asset. Rs.	Rate of depre-ciation.	Remarks
1.(a) Power House building	30,926	10,249	20,677	5%	The amount shown in total under land & building in balance sheet.
(b) Residential Quarters....	32,914 ~~32,914~~	1,646	31,268	"	
2. Plant & Machinery...	97,366	62,421	34,945	10% plus 5%.	Extra depreciation on account of shift work.
3. Mains and cables ...	2,05,887	82,830	1,23,057	5%	
4. Transformers	999	477	522	10%	
5. Meters	30,757	12,396	18,361	10%	
6. Service Lines	28,806	5,970	22,836	10%	
7. Office furniture...	3,939	1,434	2,505	6%	
8. Motor car	10,761	1,707	9,054	20%	
9. Tools and implements	7,497	1,450	6,047	10%	
10. Electric Licence	5,000	500	4,500	1/20	Item shown separately in B/Sh. of the value intangible asset.

ARK.17.3.50.

15

originals in file no 427/48 (31)

23092

VERY URGENT.
Letter.

No. Elg. 443/4351
Electric Grid Offices,
Foreshore Road,
Bombay 1: 22nd March, 1950.

To

The Secretary to Government,
Public Works Department,
Bombay.

Subject :- Electricity (Supply) Act, 1948
Prescribed period of depreciation of assets.

....

× file No 6730/36(1) 30131-32

Reference : Your No. 6730/36(I)-El(I), dated 12th January 1950 and No. 6730/36(I)-El(I), dated 19th November 1949.

× Gu-P 171

With reference to the letters cited above, I submit herewith the reports of Mr. Yajnik, Executive Engineer (Diesel and Steam)-III, for the three power houses at Satara, Belgaum and Dharwar. Each report consists of three parts as under :-

Parts I & II : Deal with the present condition of the layout, technical data and recommendations for variation in the prescribed period of depreciation.

Part III : Deals with the financial data, depreciation provided and dividends declared. for Belgaum and Dharwar only.

Sd/- P. B. Advani.

Electrical Commissioner with the Government of Bombay.

Encls : As above.

3
CKW
24.3.50

17 2122/48(32)/37202

No. 2122/48(32)-El.(I). P.W.D.
B.C. (Bombay No. 1)
5-14 June 1950.

To

The Dharwar El. Supply Coy., Ltd.
Post Box No. 5
Dharwar.

Subject:- Ely. (Supply) Act, 1948
Prescribed period of depreciation of assets.

Dear Sirs,

With reference to your letter No. 114/1637, dated the 19-9-49, on the subject mentioned above, I am directed to state that Govt. is pleased to vary under clause XVII (8) of the Sixth Schedule to the Ely. (Supply) Act, 1948, the prescribed period of depreciation specified in the table appended to the Seventh Schedule of the above Act in respect of the following assets only of your Undertaking and fix in lieu thereof the periods shown against them:-

Description

File No 6730/36(4)/13288 for 81-83

2122/48(32)/37202. 18

Description of the asset	Number of years
(1) Transformers having a rating of 100 KVA and over —	40
(2) Transformers having a rating of less than 100 KVA —	30
(3) Switchgear including cable connections —	25
(4) Power House Building —	45
(5) Overhead lines including supports — Lines on steel or R.C.C. supports operating at nominal voltage lower than 13.2 KV. —	35
(6) Meters —	20
(7) Plant & Machinery [Diesel El. Sets] :—	
(a) Two sets installed in ~~1929~~ April 1930 [100 B.H.P. each] —	25
(b) Set installed in ~~1933~~ 1935 [~~275~~ 257 B.H.P.] —	25

Received on 7-6-50

Yours faithfully,

D.S. to Govt., P.W.D.

DA:- Nil

Copy forwarded for information to —

the Elect. Commr. with the Govt. of Bombay. R15
(with reference to his letter No. Elg. 443/4351, dated the 22-3-50)

the Elect. Engr. to Govt. (with reference to his No. LRM. 31/1477, dated the 9-5-50)

the A.G., Bombay.

7-6-50.